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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 21, 2017

The Honorable R. Francis O'Brien
Chief Judge
County of Arlington General District Court
1425 North Courthouse Road, Suite 12200
Arlington, VA 22201

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Arlington
Judicial District: Seventeenth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Reconcile Bank Account

The Clerk did not reconcile the court's bank account for six months of the audit period. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control.

The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the [Financial Management System User's Guide](#).

R. Francis O'Brien, Chief Judge
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Richard J. McCue, Judge
The Honorable Thomas J. Kelley, Jr., Judge
Steven R. Spurr, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia